

- (b) all matters relating to the taking of samples, the procedure thereon, the testing thereof, and mode of proving the results of such testing which shall be sufficient;
- (c) schemes for the growing or production of seeds of a prescribed quality, including their testing and certification as prescribed; and
- (d) names to be used as common names for the purposes of this Act to the exclusion of other common names.

(2) Any such regulations may exempt, from any specified provisions of this Act, the sale of any specified seeds in quantities not exceeding the amount prescribed.

(3) Any such regulation may impose a penalty not exceeding twenty pounds for the breach of any regulation so made.

LAND VALUATION.

No. 5 of 1950.

AN ACT to consolidate and amend the law relating to the valuation of land. [9 January, 1950.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

PART I.

PRELIMINARY.

Short title
and com-
mencement.

1—(1) This Act may be cited as the *Land Valuation Act* 1950.

(2) This Act (other than Part VII.) shall come into operation on a date to be fixed by proclamation.

(3) Part VII. of this Act shall not come into operation within any valuation district until a date to be specified in that behalf by proclamation, and different dates may be so specified in respect of different valuation districts.

2—(1) On and after the date fixed pursuant to subsection (4) of section fourteen as the date upon which the first valuation under this Act of lands within any valuation district shall come into force, the provisions of the *Land Valuation Act 1909** and of the *Annual Values Assessment Act 1911*† (in this section referred to as “the said Acts”) shall cease to have any force or effect in relation to that valuation district and to any lands situated therein. Repeal.

(2) Upon receipt of a certificate from the Chief Valuer certifying that the first valuations of lands within all the valuation divisions specified in the first column of the schedule to this Act have been made and have come into force, the Governor may, by proclamation, declare that the said Acts shall, as from such date as may be specified in that behalf in the proclamation, be repealed, and thereupon the said Acts shall be and be deemed to be repealed accordingly.

3—(1) In this Act, unless the contrary intention appears:— Interpretation.

“average annual value” means the gross annual income which the owner of the land might reasonably expect to obtain by letting it to a tenant without fine upon reasonable terms and conditions; Cf. 9 Edw. VII. No. 7 (Tas.), s. 2; No. 2 of 1916 (N.S.W.), s. 4; 8 Geo. VI. No. 3 (Qld.), s. 5; 1925, No. 31 (N.Z.), s. 2.

“assessed annual value”, in relation to any land, means the gross average annual value of the land with the improvements (if any) thereon or appertaining thereto;

“court” means the Land Valuation Court constituted under this Act;

“improved value”, in relation to any land, means the capital sum which the land, if it were held for an estate in fee simple free from incumbrances by an owner who is at liberty to dispose of it as and when he desires, might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require;

* 9 Edw. VII. No. 7. For this Act, as amended to 1936, see Reprint of Statutes, Vol. I., p. 205. Subsequently amended by 4 Geo. VI. No. 2 and 7 Geo. VI. Nos. 10 and 58.
† 2 Geo. V. No. 61. For this Act, as amended to 1936, see Reprint of Statutes, Vol. I., p. 187. Subsequently amended by 4 Geo. VI. No. 14 and 8 Geo. VI. No. 14.

“improvements”, in relation to any land, means all work done or material used thereon by the expenditure of capital on or for the benefit of the land, but so far only as—

(a) the effect of the work done or material used is to increase the value of the land; and

(b) the benefit thereof is unexhausted at the time of valuation,

but does not include work done or material used on or for the benefit of land by the Crown or by any statutory public body, unless the work or material has been paid for by the contribution of the owner or occupier for that purpose: Provided that the payment of rates or taxes shall not be deemed to be a contribution within the meaning of this definition;

“lease” includes agreement to lease, licence, and any document providing for the tenancy or occupancy of any land;

“municipality” includes a city;

“owner” means any person who, whether jointly or severally, is seised or possessed of, or entitled to, any estate or interest in any land;

“President” means the President of the court;

“rating authority” means any local authority or other statutory authority authorised by law to make or levy, and collect, rates or taxes in respect of land in any specified areas;

“registrar” means the registrar of the court;

“rent”, in relation to a lease, includes any premium, fine, royalty, or other consideration for the tenancy or occupancy of land;

“subdivide” means to divide land into two or more parts, whether the dividing is—

(a) by sale, conveyance, transfer, or partition; or

(b) by the procuring of a certificate of title under the *Real Property Act* 1862* in respect of any part of the land;

“unimproved value”, in relation to any land, means the capital sum which the land, if it were held for an estate in fee simple free from incumbrances by an owner who is at liberty to dispose of it as and when he so desires, might be expected to

* 25 Vict. No. 16. For this Act, as amended to 1936, see Reprint of Statutes, Vol. V., p. 1002. Subsequently amended by 11 & 12 Geo. VI. No. 83.

realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require, assuming that the improvements (if any) thereon or appertaining thereto had not been made;

“valuation district” means a valuation district constituted by section thirteen;

“valuation division” means a valuation division constituted by section twelve;

“valuation list” means a valuation list under section forty-three;

“valuation roll” or “roll” means a district valuation roll under this Act.

(2) For the purposes of this Act, the following provisions shall apply to and in respect of the computation of the assessed annual value of any land, that is to say:—

(a) In the case of premises occupied for trade, business, or manufacturing purposes, the premises shall be deemed not to include any plant, machines, tools, or other appliances not fixed to the premises or fixed thereto only in such a manner as to be capable of being removed from the premises without structural damage thereto;

(b) In the case of land held for mining purposes under the *Mining Act 1929**, the assessed annual value shall be the total of the following sums, namely:—

(i) The annual rent paid to the Crown or to any other person, averaged over the three years immediately preceding the year in which the valuation is made; and

(ii) Five per cent of the capital value of all pit-top and other improvements;

(c) In the case of any dwelling which is occupied in apartments or portions by more persons than one, the Chief Valuer may separately assess the annual value of such apartments or portions if the Chief Valuer, having regard to the construction of the dwelling or the structural alterations (if any) made therein, is satisfied that the dwelling comprises or has been converted into flats capable of separate occupation; and

* 20 Geo. V. No. 71. For this Act, as amended to 1936, see Reprint of Statutes, Vol. V., p. 494. Subsequently amended by 4 Geo. VI. No. 20 and 8 & 9 Geo. VI. No. 24.

- (d) The assessed annual value of any land shall not in any case be less than four per cent of the improved value thereof.

(3) For the purposes of this Act, the following provisions shall apply to and in respect of the computation of the improved value of any land, that is to say:—

- (a) In the case of premises occupied for trade, business, or manufacturing purposes, the premises shall be deemed not to include any plant, machines, tools or appliances not fixed to the premises or fixed thereto only in such a manner as to be capable of being removed from the premises without structural damage thereto; and
- (b) The value of improvements shall be taken to be the sum by which the improvements (so far as the benefit thereof is unexhausted at the time of valuation) are estimated to increase the value of the land.

PART II.

ADMINISTRATION.

Chief Valuer.

Tas., ss. 4, 5;
N.S.W., s. 8;
Qld., s. 6;
N.Z., s. 3.

4—(1) Subject to this Act, the valuation of land for the purposes of this Act shall be under the control, direction, and management of an officer, to be styled the Chief Valuer.

(2) The person holding office, under the *Public Service Act 1923**, as Secretary for Lands, shall be the Chief Valuer for the purposes of this Act.

Senior Valuer
and officers.

Tas., s. 6;
N.S.W.,
ss. 9, 10;
Qld., s. 7.

5—(1) Subject to section eight, the Governor may, under and in accordance with the provisions of the *Public Service Act 1923** appoint a Senior Valuer and such other officers as he considers necessary for the purposes of this Act.

*13 Geo. V. No. 25. For this Act, as amended to 1947, see Appendix C to the annual volume of Statutes for 1948. Subsequently amended by No. 36 of 1949.

(2) The person holding office at the commencement of this section as Senior Land Valuer in the Land Valuation Branch of the Department of Lands and Surveys, and all other officers then employed in the said Branch, shall be deemed to have been appointed under the authority of subsection (1) of this section.

(3) Subject to section eight, the Governor may appoint such and so many district valuers as he considers necessary for the purposes of this Act, but no person so appointed shall, unless the Governor on the recommendation of the Public Service Commissioner so directs, be subject to the provisions of the *Public Service Act* 1923*, and any district valuer who is not subject to the provisions of that Act shall hold office during the Governor's pleasure and on such terms and conditions as the Governor may determine.

6—(1) The Chief Valuer, with the approval of the Minister, may, by instrument in writing under his hand, delegate to the Senior Valuer any of the powers, duties, functions, and authorities of the Chief Valuer under this Act. Delegation.
Qld., s. 9.

(2) Any such delegation may be made generally or in respect of any particular matter or class of matters and may be subject to such conditions (if any) as the Chief Valuer considers necessary or desirable and as may be specified in the instrument of delegation.

(3) A delegation under this section shall be revocable at will, and shall not prevent the exercise or performance of any power, duty, function, or authority by the Chief Valuer.

7—(1) For the purposes of this Act there shall be a Board, to be known as the Valuers' Examination Board (in this Act referred to as "the Board"), which shall consist of three members appointed by the Governor, of whom— Board of
Examiners.

(a) one shall be the person holding office as Senior Valuer, who shall be the chairman of the Board; and

(b) one shall be a person nominated by the State Board of the Tasmanian Division of the Commonwealth Institute of Valuers.

(2) The members of the Board (other than the chairman) shall hold office for a term of three years.

(3) The office of a member of the Board shall become vacant if—

(a) in the case of a member other than the chairman—

(i) he dies, or resigns his office by writing under his hand addressed to the Governor; or

* 13 Geo. V. No. 25. For this Act, as amended to 1947, see Appendix C to the annual volume of Statutes for 1948. Subsequently amended by No. 36 of 1949.

(ii) he is removed from office by the Governor; or

(b) being the chairman, he ceases to hold the office of Senior Valuer.

(4) In the event of a casual vacancy occurring in the office of any member of the Board (other than the chairman), the Governor may appoint a person to fill such vacancy, and any person so appointed shall hold office for the remainder of the term of office of the member in whose place he is appointed.

(5) Any two members of the Board shall constitute a quorum, and the Board may function, notwithstanding any vacancy in its membership, so long as a quorum remains.

(6) At any meeting of the Board, the chairman shall have a deliberative vote only.

(7) Any question arising at a meeting of the Board shall be decided by a majority of the votes of the members present and voting on the question, and, in the event of an equality of votes on any question, that question shall be postponed till a meeting at which all the members are present.

(8) Subject to this section, the Board may regulate its own procedure.

**Qualifications
of valuers.**

8—(1) No person shall be appointed, pursuant to section five, as the Senior Valuer or as a district valuer unless he is the holder of a certificate of competency or a certificate of qualification granted by the Board under section nine.

(2) No person shall describe himself as, or in any way whatsoever, hold himself out as being, a valuer for the purposes of this Act, unless he is the holder of a certificate of competency or a subsisting certificate of qualification granted by the Board under section nine.

Penalty: Ten pounds.

**Certificates of
competency.**

9—(1) The Board shall, at such times and places as it considers necessary or desirable, conduct examinations of persons desirous of qualifying for appointment as district valuers under this Act, and shall grant a certificate of competency as a valuer to any person who has completed, to the satisfaction of the Board, the prescribed courses of study and training and has passed the prescribed examinations.

(2) The Board, in its absolute discretion, may grant a certificate of competency under this section, without examination, to any person who—

(a) makes application therefor within twelve months after the commencing date; and

(b) satisfies the Board that—

- (i) he has had not less than ten years' practical experience, immediately prior to the date of his application, in the valuation of land; or
- (ii) he has qualified, by examination, for admission to the body known as the Commonwealth Institute of Valuers.

(3) A certificate of competency under this section shall be in the prescribed form and shall be signed by the chairman and one other member of the Board.

(4) The Board may, in its absolute discretion, grant to any person whom it considers to be a person competent to make valuations in any particular valuation district a certificate of qualification, without examination, and any such certificate shall have effect for such period, not exceeding two years after the date on which it is granted, as may be specified in the certificate.

(5) While in force, a certificate of qualification under subsection (4) of this section shall entitle the holder thereof to make valuations in the valuation district specified therein, but in no other valuation district.

(6) The Governor may make regulations providing for and regulating the conduct of examinations under this section, and prescribing the courses of study and training of candidates.

10—(1) Every officer shall maintain, and aid in maintaining, the secrecy of all matters which come to his knowledge in the exercise and performance of his powers, duties, and functions under this Act. Secrecy.
Tas., s. 9;
N.S.W., s. 11;
Qld., s. 8.

(2) No officer shall, except for the purpose of carrying this Act into effect, communicate or divulge, or aid in divulging, to any other person, any matter which comes to his knowledge in the exercise and performance of his powers, duties, and functions under this Act.

(3) Except so far as may be necessary for the purpose of carrying this Act into effect, no officer shall be required to produce in any court any roll, return, notice, or other document prepared, made, given, or executed under or for the purposes of this Act, or to disclose to any court the fact that he has received any information, or the nature of the information so received, or the name of the person by whom it was given, or to disclose any other matter or thing coming to his knowledge in the exercise and performance of his powers, duties, and functions under this Act, unless ordered by that court so to do.

(4) Any person who contravenes or fails to comply with any provision of this section which is applicable to him shall be guilty of an offence.

Penalty: Minimum, five pounds; maximum, fifty pounds.

(5) In this section, the expression "officer" includes the Chief Valuer, the Senior Valuer, a district valuer, and any other officer appointed or deemed to have been appointed pursuant to section five.

Advisory
valuation
boards.

11—(1) The Minister may establish such and so many advisory valuation boards, in and for such valuation divisions, as he may, on the recommendation of the Chief Valuer, determine.

(2) Each advisory valuation board shall consist of such number of members (being not less than three or more than five) as the Minister determines.

(3) The members of each advisory valuation board shall be appointed by the Minister by notice under his hand published in the *Gazette*, and shall be persons selected by the Minister, on the recommendation of the Chief Valuer, from lists of names lodged with the Minister by the councils of the several municipalities comprised within the valuation division in and for which the board is established.

(4) Each advisory valuation board shall, as and when required, advise the Chief Valuer and the district valuers for the relevant valuation districts with respect to all matters pertaining to the valuation of lands within the valuation division in respect of which the board is established, and shall have such other powers, duties, and functions as may be prescribed, and any such board may, if it thinks fit, make to the Chief Valuer such recommendations as it considers desirable with respect to any matter pertaining to the valuation of land within the valuation division in and for which the board is established, or with respect to the administration of this Act generally.

(5) The members of an advisory valuation board shall not be entitled to receive any remuneration for their services, but shall be entitled to be paid such travelling and other out of pocket expenses as the Minister may approve.

PART III.

VALUATION DIVISIONS AND VALUATION DISTRICTS.

Valuation
divisions.
Qld., s. 10.

12—(1) For the purposes of this Act, the State shall be divided into six valuation divisions, which shall be severally designated by the names set forth in the first column of the schedule to this Act.

(2) Subject to subsection (3) of this section, each valuation division shall comprise the several municipalities set forth opposite the name of that division in the second column of the schedule to this Act.

(3) Where, by reason of the amalgamation of any two or more municipalities, or the abolition of any municipality, or the alteration of the name or boundaries of any municipality, the Governor considers it necessary or desirable so to do, he may, by proclamation, amend the schedule to this Act in such manner as may be specified in the proclamation, and upon the gazettal of the proclamation the amendment effected thereby shall have effect as if it had been enacted in this Act.

13 Each municipality shall be a valuation district for the purpose of this Act, and according as changes are made in the boundaries of any municipality similar changes shall be made in the boundaries of the relevant valuation district.

Valuation districts.
Tas., s. 3;
N.S.W., s. 12.

PART IV.

VALUATIONS AND VALUATION ROLLS.

14—(1) The Chief Valuer shall, as soon as practicable after the commencement of this section, make a valuation of the unimproved values, improved values, and assessed annual values of all lands (other than Crown lands) within each valuation district, and of such Crown lands within each valuation district as the Chief Valuer thinks proper to include in the valuation; and any such valuation may include the unimproved values, improved values, and assessed annual values of the estates and interests of all owners (including lessors and lessees) in any such lands.

Duty of Chief Valuer to make valuation.
N.S.W., s. 14;
Qld., s. 11.

(2) The first valuation under this section shall be made in every valuation district within the period of five years immediately succeeding the commencement of this section or within such extended period as the Governor may, by Order-in-Council, approve.

(3) No order in council shall be made under subsection (2) of this section after the expiration of five years from commencement of this section.

(4) When the first valuation under this Act of lands within any valuation district has been made, the Governor shall, by proclamation, fix a date on which such valuation shall come into force, and, on and after the date so fixed, such valuation shall, subject to objection under this Act, be the valuation of all lands to which it relates.

Total values of interests where there are more owners than one.

N.S.W., s. 21;
N.Z., s. 54.

15—(1) Where there are more owners than one of the freehold of any land, the sum of the unimproved values, improved values, and assessed annual values, respectively, of the interests of all the said owners shall not be less than the amounts at which the unimproved value, improved value, and assessed annual value, respectively, of such land would be determined if the land were held by one owner in fee simple.

(2) Where there are more owners than one of a leasehold interest in any land, the sum of the improved values of all the said owners shall not be less than the amount at which the improved value of the leasehold interest would be determined under sections sixteen and seventeen.

Value of interest of lessor or mesne lessee in improved value of land.

N.S.W., s. 22;
N.Z., s. 54.

16 For the purposes of this Act, the value of the interest of a lessor or mesne lessee in the improved value of any land is the fair present value of the net rental receivable by him for the unexpired term of the lease, together with the fair present value of any reversion to which he is entitled, adjusted by reason of any conditions, options, or prescriptive rights (whether valuable or otherwise) which may be extant.

Value of interest of lessee in improved value of land.

N.S.W., s. 23;
N.Z., s. 54.

17 For the purposes of this Act, the value of the interest of a lessee, other than a mesne lessee, in the improved value of any land is the fair present value of the excess, if any, of the fair market rental value of the land in normal condition over the rent, rates, and taxes payable under the lease for the unexpired term thereof, adjusted by reason of any conditions, options, or prescriptive rights (whether valuable or otherwise) which may be extant.

Value of interest of lessor or lessee in unimproved value of land.

N.S.W., s. 24;
N.Z., s. 54.

18 For the purposes of this Act, the value of the interest of a lessor or a mesne lessee in the unimproved value of land is the fair present value of the net ground rental receivable by him for the unexpired term of the lease, together with the fair present value of any reversion of the land to which he is entitled, exclusive of structural improvements; and the value of the interest of a lessee, other than a mesne lessee, is the unimproved value of the land less the value of the interests of the lessor and any mesne lessee, as determined under this section.

Adjoining lands:

How valued.

N.S.W., ss. 26, 27 (1);
Qld., s. 14.

19—(1) Where—

(a) several parcels of land—

(i) adjoin;

(ii) are owned by the same person; and

(iii) are of the same class of tenure; and

(b) no part of those parcels of land is leased to any person,

those several parcels of land shall, unless the Chief Valuer otherwise determines, be included in the one valuation; but where, on any of those parcels of land, there are separate

buildings, or buildings separated by party walls (being buildings which are intended or adapted for separate occupation) those parcels of land shall be valued separately.

(2) Where several parcels of land—

- (a) adjoin;
- (b) are owned by the same person;
- (c) are of the same class of tenure; and
- (d) are all leased to the same person,

those several parcels of land shall, unless the Chief Valuer otherwise determines, be included in the one valuation.

(3) Where several parcels of land—

- (a) adjoin; and
- (b) are owned by the same person,

but are not of the same class of tenure, or are separately leased to different persons, those parcels of land shall be valued separately.

20 Lands which—

- (a) do not adjoin;
- (b) are separated by a road; or
- (c) are separately owned,

shall be valued separately; but the Chief Valuer may include in the valuation lands owned by the same person and of the same class of tenure but which are separated by a road, if such lands are worked as one holding for agricultural or pastoral purposes.

Lands which
do not adjoin:
How valued.
N.S.W., s. 27
(2);
Qld., s. 15.

21—(1) Subject to sections nineteen and twenty, where any part of any lands included in one valuation is sold, transferred, conveyed, or acquired, fresh valuations shall be made of the part sold, transferred, conveyed, or acquired, and of the part remaining.

Lands to be
separately
valued in
certain cases.
N.S.W.,
ss. 27 (3),
(4), 28;
Qld., s. 15.

(2) Where part only of the land included in one valuation is subject to a particular rate, such valuation shall be apportioned so as to show separately the value of that part which is subject to the particular rate.

(3) Where any land, in respect of which one valuation would otherwise be made under this Act, is situated partly in one valuation district and partly in another valuation district, or is ratable as to part only, the parts which are in such separate districts, or the part that is ratable, as the case may be, shall be separately valued.

22—(1) Where any mine is situated partly within one valuation district and partly within any other valuation district or valuation districts, the Chief Valuer shall value the mine as a whole and apportion the valuation between the several valuation districts within which the mine is situated.

Special
provisions
as to valua-
tion of mines.

(2) Where any part of a mine is under the sea or any tidal waters, that part shall be valued with, and as part of, that mine, notwithstanding that the overlying land and water are not within the boundaries of any valuation district.

(3) Where any part of a mine is separately let to, and occupied by, any person for residential, business, grazing, or agricultural purposes, that part shall, for the purposes of this Act, be deemed to be distinct from the rest of the mine and shall be valued accordingly.

Fresh
valuations:
When made.
N.S.W.,
ss. 19, 20;
Qld., s. 13;
N.Z., s. 50.

23—(1) A fresh valuation of all lands within each valuation district shall be made within each period of five years (or such lesser period as the Chief Valuer may, in any particular case, determine) after the date on which the first valuation under this Act of the lands within that district comes into force.

(2) When any fresh valuation has been made pursuant to subsection (1) of this section, the Governor shall, by proclamation, fix a date on and after which the fresh valuation shall come into force, and, on and after the date so fixed, that valuation shall, subject to objection under this Act, be the valuation of all lands to which it relates.

(3) The Chief Valuer may, without causing a fresh valuation to be made of all lands within a valuation district, at any time cause a supplementary valuation of any land to be made for any of the following reasons, that is to say:—

- (a) That the land is not included in the valuation then in force;
- (b) That the land is of greater or lesser extent than is described in the valuation;
- (c) That the land has, since the making of the valuation then in force, become ratable, or has become subject to a new or an additional rate;
- (d) That, by reason of the destruction or removal of buildings or other improvements or of any other cause whatsoever, the value of the land has been, in the opinion of the Chief Valuer, materially decreased;
- (e) That, by reason of the erection or construction of buildings or other improvements the value of the land has been, in the opinion of the Chief Valuer, materially increased; or
- (f) That, in the opinion of the Chief Valuer, it is necessary for any reason to make a new valuation of the land in order that the valuation thereof shall represent the correct value and ownership thereof.

(4) Any supplementary valuation, when completed, shall be deemed for all purposes to be part of the valuation in force in respect of the relevant valuation district.

(5) Any owner may, by notice in the prescribed form, at any time request the Chief Valuer to make a fresh valuation of his land, or, as the case may be, of his estate and interest therein, and the Chief Valuer, on payment by that owner of the prescribed fee, may make a fresh valuation of such land, or, as the case may be, of such estate or interest, and, upon the making of the fresh valuation, the roll shall be amended accordingly.

(6) In subsection (5) of this section "owner" includes any lessee who is liable for payment of any rates and also includes a mortgagee in possession.

24—(1) The Chief Valuer may, before making any valuation of the lands within any valuation district for the purposes of section fourteen or of subsection (1) of section twenty-three, send to every owner of land in that valuation district, and may, at any time, send to any owner of land in any valuation district, forms as prescribed for urban, suburban, and country lands, respectively, to be completed and returned by every such owner within such time as the Chief Valuer may, in his discretion, determine, and as may be stated on each form. Returns by owners.

(2) The forms referred to in subsection (1) of this section shall contain such questions as may be prescribed with reference to the area, lots, situation, quality, and use of any land, and the nature of the improvements thereon, and any tenancies to which the land, or any part of it, may be subject, and to such other matters as may be prescribed.

(3) Where the owner of any land is not resident in this State or is a body of persons (whether corporate or unincorporate) the Chief Valuer may send any such form to the agent, manager, or secretary of the owner.

(4) No person to whom any form is sent pursuant to this section shall—

- (a) fail or refuse, within the time stated in that behalf on the form, to fill in and return the same to the Chief Valuer; or
- (b) in any such form knowingly make any statement or furnish any information which is false or misleading in any material particular.

(5) The omission to send any forms required or authorised by this section to be sent to any person shall not invalidate or affect any valuation or valuation roll under this Act.

25—(1) A valuation roll shall be prepared for each valuation district, and every valuation roll shall set forth, in respect of each valuation of land contained therein, the following particulars, that is to say:— Valuation rolls.
Tas., s. 11;
N.S.W., s. 16;
Qld., s. 17;
N.Z., s. 7.

- (a) The name and postal address of the owner;
- (b) The situation and description, and the measurements or area, of the land;

- (c) The unimproved value of the land;
 - (d) The improved value of the land;
 - (e) The assessed annual value of the land;
 - (f) The nature of the improvements on the land; and
 - (g) Such additional particulars as may be prescribed.
- (2) A valuation roll may also contain a statement of—
- (a) the value of the estates and interests of all owners (including the interests of lessors and lessees); and
 - (b) the name and postal address of each lessee.
- (3) Any valuation roll may be kept in card, folder, or book form, or in such other form as the Chief Valuer may determine.
- (4) A valuation roll shall be amended whenever it may be necessary for the purpose of showing any valuation of land made pursuant to section twenty-three, or whenever it may be necessary for the purpose of indicating any change in the ownership of any land or any other alteration in the particulars set forth in the roll, pursuant to subsection (1) of this section, in relation to any land.
- (5) The validity or operation of any valuation roll for any valuation district shall not be prejudiced or affected by reason only of the fact that valuation rolls for any other districts have not been prepared.

Making and
entry on roll
of valuations.

26—(1) Any valuation of land made under this Act shall be made as at the date of the inspection of the land by the valuer who inspects the same for the purpose of enabling the valuation to be made.

(2) The valuation shall be entered upon the roll as soon as practicable after being made, and the entry shall be signed or initialled by the Chief Valuer or by any officer approved by the Chief Valuer, in writing, for that purpose, and the roll as so signed or initialled shall be conclusive proof of the making of the valuation.

PART V.

NOTICES AND OBJECTIONS.

Notice of
valuation.

N.S.W., s. 29;
Qld., s. 19.

27—(1) The Chief Valuer shall give to the owner of any land notice of every valuation of that land made under this Act.

(2) A notice under this section shall be in writing in the prescribed form and shall contain the prescribed particulars.

(3) The validity or operation of any valuation shall not be prejudiced or affected by reason only of any failure to give notice pursuant to this section to the owner of the land affected thereby.

28—(1) The owner of any land who is dissatisfied with any valuation of that land made under this Act may, within one month after service upon him of a notice under section twenty-seven, post to or lodge with the Chief Valuer an objection, in writing, against the valuation, stating fully and in detail the ground on which he relies and stating the valuation which he considers should be ascribed to the land.

Objection to valuation.
N.S.W.,
s. 29 (3);
Qld., s. 20.

(2) Any rating authority may, within such time as may be prescribed, by notice in writing in the prescribed form posted to or lodged with the Chief Valuer, object to any valuation of any land made under this Act, and where a rating authority makes any such objection it shall cause a copy of the objection to be served upon every person who is liable for payment of any rates or taxes payable to the rating authority in respect of that land.

(3) An objection may be made, on behalf of any Department or instrumentality of the State or of the Commonwealth, to any valuation of land made under this Act, and any such objection shall be made, as prescribed, by an officer authorised in that behalf by the Minister, or, as the case may be, the Minister of State of the Commonwealth, having the administration of the Department or instrumentality concerned.

(4) Copies of the forms prescribed for the purposes of this section shall, on the request of any person entitled to make any objection pursuant to this section, be made available to that person by the Chief Valuer, free of charge.

(5) The court may extend the time within which the owner of land may make an objection, either before or after the expiration thereof, upon such terms, if any, as the court may think fit to impose.

(6) In cases in which the court may extend time under the last preceding subsection the Chief Valuer may at his discretion extend time unconditionally.

29 An objection under this Part may be made on any one or more of the following grounds, but on no other ground, that is to say:—

Grounds on which objections may be made.
N.S.W., s. 34.

- (a) That the unimproved value, improved value, or assessed annual value assigned to any land is too high or too low;
- (b) That the interests of the several persons having any interest in any land have not been correctly apportioned;
- (c) That the apportionment of any valuation is not correct;
- (d) That lands which should be included in the one valuation have been valued separately;
- (e) That lands which should be valued separately have been included in the one valuation;

(f) That the person named in any notice under section twenty-seven is not the owner or lessee of the land to which the notice relates; and

(g) That the area, dimensions, or particulars of any land is or are not correctly described.

Consideration
of objections
by the Chief
Valuer.

Qld., s. 20
(2), (3).

30—(1) Upon receipt of any objection under this Part, the Chief Valuer shall, with all reasonable despatch, consider the objection, and may either allow the objection in whole or in part, or may disallow the same, as he thinks fit.

(2) On the determination of any such objection, the Chief Valuer shall give to the person by whom the objection was made notice, in writing, of his decision thereon.

(3) Within fourteen days after the receipt by him of a notice under subsection (2) of this section, the person by whom the objection was made may, by notice in writing served upon the Chief Valuer, require the Chief Valuer to refer the objection to the court for hearing and determination.

PART VI.

THE LAND VALUATION COURT.

Constitution
of the Court.
No. 10 of 1921.
(N.S.W.).

s. 4;
Qld., s. 21
(4);
N.Z., ss. 16,
22.

31—(1) There is hereby constituted, for the purposes of this Act, a court to be called "the Land Valuation Court".

(2) The court shall be constituted by one person, to be called the President, who shall be such one of the police magistrates as the Governor may, by notice in the *Gazette*, appoint as and to be the President of the court.

(3) In the event of the illness or absence of the President, or in any case where the President deems it improper or undesirable that he should adjudicate on the hearing of any objection under this Act, the Governor may appoint some other police magistrate as and to be the deputy of the President, and the person so appointed shall, subject to the conditions or limitations, and for the period specified, in his appointment, have all the powers and privileges and fulfil all the duties of the President, and any reference in this Act to the President shall be construed as including a reference to the deputy of the President.

(4) The court shall be a court of record, and shall have an official seal, which shall be judicially noticed.

Sittings and
jurisdiction
of the Court.

No. 10 of 1921
(N.S.W.).
ss. 7, 8;
Qld., s. 21
(4);
N.Z., s. 15.

32—(1) The court shall sit at such places as the President may from time to time direct.

(2) The court shall have jurisdiction to hear and determine all objections referred to it pursuant to this Act.

(3) The President shall have and may exercise all such powers, rights, and privileges, as are conferred on the Supreme Court or a judge thereof with respect to the following matters, that is to say:—

- (a) Compelling the attendance of witnesses and examining them on oath, affirmation, or declaration;
- (b) Compelling the production, discovery, and inspection of books, documents, and writings;
- (c) Compelling witnesses to answer questions which the President deems to be relevant to any proceedings before him;
- (d) The punishment of persons guilty of contempt, or of disobedience of any order made by the court, or of any summons issuing out of the court; and
- (e) Directing witnesses to be prosecuted for perjury.

(4) The court shall have power to make such orders as to the costs of or incidental to any proceeding before it as the President may think fit.

33 All proceedings in the court shall, unless the President otherwise orders, be heard in open court.

Proceedings to be in open court. No. 10 of 1921 (N.S.W.), s. 10.

34 Any party to any proceedings in the court shall be entitled to appear in person or by a legal practitioner or by an agent nominated by that person in writing.

Appearance by counsel, &c. No. 10 of 1921 (N.S.W.), s. 11.

35 The Governor may, under and in accordance with the provisions of the *Public Service Act 1923**, appoint a registrar of the court and such other officers of the court as he thinks necessary for the purposes of this Act, or may, on the recommendation of the Public Service Commissioner, direct that the duties of the registrar or of any officer of the court shall be performed by some officer of the Public Service in conjunction with his other duties as an officer of the Public Service.

Registrar and officers of the court. No. 10 of 1921 (N.S.W.), s. 6; N.Z., s. 24.

36—(1) The Chief Valuer shall, when objections to valuations in respect of lands in any valuation district or group of adjacent valuation districts have been received by him, prepare as soon as practicable a court list for each such district, showing particulars of such of the objections as have not been withdrawn or settled, and shall forward the court list to the registrar for hearing and determination by the court.

Court lists to be prepared: Hearing of objections. N.S.W., s. 42; N.Z., s. 25.

(2) The registrar shall give to the person by whom any objection has been made and to the Chief Valuer and the district valuer for the relevant valuation district notice of the date fixed for the hearing of any objection which has not been withdrawn or settled.

* 13 Geo. V. No. 25. For this Act, as amended to 1947, see Appendix C to the annual volume of Statutes for 1948. Subsequently amended by No. 36 of 1949.

(3) The court shall hear and determine all objections so brought before it, and if it decides that any valuation is erroneous, shall order the valuation to be altered accordingly.

Record of
decisions of
court.

37—(1) The President shall enter on the court list referred to in section thirty-six a record of all decisions given by the court and shall initial all such entries.

(2) The registrar shall furnish to the Chief Valuer a certified copy of the court list containing the record referred to in subsection (1) of this section, and the Chief Valuer shall amend the roll in accordance with that list.

Consequential
alterations of
valuation rolls.

38 If on the hearing of any objection the court orders any valuation to be altered, the Chief Valuer shall make all such consequential alterations as are necessary for the purpose of fixing the unimproved value, the improved value, and the assessed annual value of the land concerned, and the values of the estates and interests of the owners thereof.

Appeals to
Supreme
Court.

No. 10 of 1921
(N.S.W.),
s. 17;
N.Z., ss. 27,
28.

39—(1) There shall be a right of an appeal to the Supreme Court, which shall be heard by a judge by way of rehearing, from any decision of the court on the hearing of any objection under this Act.

(2) Except as provided by subsection (1) of this section, the decision of the court on the hearing of any such objection shall be final and conclusive.

PART VII.

USE OF VALUATION.

Values deter-
mined under
this Act to
be values for
the purposes
of other Acts.
No. 2 of 1916
(N.S.W.),
s. 58;
Qld., s. 25;
N.Z., s. 38.

40—(1) From and after the date on which this Part comes into operation within any valuation district—

- (a) any reference in any Act to the unimproved value of any land shall, in relation to any land within that valuation district, be construed as a reference to the unimproved value of that land, as shown in the valuation roll for that district under this Act;
- (b) any reference in any Act to the capital value of any land shall, in relation to any land within that valuation district, be construed as a reference to the improved value of that land, as shown in the valuation roll for that district under this Act;

- (c) any reference in any Act to the annual value of any land shall, in relation to any land within that valuation district, be construed as a reference to the assessed annual value of that land, as shown in the valuation roll for that district under this Act.

(2) In every case where, under the *Deceased Persons' Estates Duties Act* 1931*, the duty payable is dependent upon the value of any estate or interest in land, such duty shall be paid according to the valuation under this Act of that estate or interest, as shown in a certificate of valuation under section forty-one.

(3) Notwithstanding anything contained in section twenty-eight of the *Real Property Act* 1862†, the Recorder of Titles may, for the purposes of that section, accept a certificate of valuation under section forty-two of this Act in lieu of the certificate of a sworn valuator, as required by the said section twenty-eight.

41—(1) The Chief Valuer shall, on the application of any person having any estate or interest in any land, and on payment of the prescribed fee, cause a new valuation of that land to be made for the purpose of determining the value of that land as at a date prior to or subsequent to the date of the making of the last valuation of that land under this Act.

New valuation on application of owner.

Tas., s. 17; N.Z., s. 50.

(2) Any new valuation made pursuant to subsection (1) of this section shall be subject to objection in like manner as in the case of other valuations under this Act.

(3) Where any new valuation is made pursuant to subsection (1) of this section, as at a date prior to the date of valuation entered on the roll, it shall not be entered on the roll.

(4) The Chief Valuer shall furnish a certificate of any new valuation made pursuant to subsection (1) of this section to the applicant therefor.

(5) For the purposes of this section any person who has applied for probate or administration or who has commenced a probate action shall be deemed to have an interest in the lands of the relevant deceased person.

42—(1) The Chief Valuer shall, on application made by any person having any estate or interest in any land, furnish that person with a certificate specifying the unimproved value, improved value, and assessed annual value of that land, as shown in the relevant valuation roll under this Act, and shall furnish the like certificate in respect of any land when so requested by any person entitled to make an objection under Part V., or by any person requiring any such certificate for the purposes of any Act.

Certificates of valuation.

* 25 Geo. V. No. 23. For this Act, as amended to 1936, see Reprint of Statutes, Vol. III., p. 905. Subsequently amended by 2 Geo. VI. No. 25, 3 Geo. VI. No. 30, 4 Geo. VI. No. 41, 5 Geo. VI. No. 3, 6 Geo. VI. No. 36, and 7 Geo. VI. No. 59.

† 25 Vict. No. 16. For this Act, as amended to 1936, see Reprint of Statutes, Vol. V., p. 1002. Subsequently amended by 11 & 12 Geo. VI. No. 83.

(2) Except in such cases as may be prescribed, there shall be payable, in respect of every certificate furnished by the Chief Valuer, pursuant to subsection (1) of this section, such fee as may be prescribed.

Valuation
lists.

43—(1) The Chief Valuer shall, as soon as is reasonably practicable after the making of any proclamation under section fourteen or section twenty-three, furnish to—

- (a) the Commissioner of Taxes; and
- (b) every rating authority, the rating area or municipality of which is wholly or partly comprised within the valuation district to which the valuation relates,

a valuation list giving such particulars as are prescribed with respect to the ownership and values of all lands within that district (except such lands of the Crown as are not ratable and have not been valued under this Act) and certified by him as being correct.

(2) The Chief Valuer shall at such time in each year thereafter as may be arranged between him and the Commissioner of Taxes or any rating authority, or, in default thereof, at such time as the Chief Valuer may decide, supply a supplementary valuation list containing information as to all changes of valuations which have been made in the relevant roll since the last list was furnished to the Commissioner or to that rating authority.

(3) Every rating authority shall pay to the Chief Valuer, as prescribed, the prescribed proportion (not being in any case more than one-half) of the cost, as determined by the Chief Valuer, of making and furnishing to the rating authority any valuation list under this section.

No alterations
to be made
to valuation
lists except
with Chief
Valuer's
consent.

44 The Commissioner of Taxes or any rating authority may forward to the Chief Valuer particulars of any alterations which it desires to be made in any valuation list or supplementary valuation list referred to in section forty-three; but it shall not be lawful for the Commissioner or that rating authority or any other person, without the written consent of the Chief Valuer, to make any alteration in any such list, except as to changes of ownership, or occupancy, or as to the postal addresses of owners and occupiers.

Valuation
lists to
constitute
assessment
rolls, &c.

45 A valuation list furnished to any rating authority by the Chief Valuer pursuant to section forty-three, together with all supplementary valuation lists so furnished to that authority, shall, in respect of the lands the valuations of which are set forth in such lists, constitute the valuation roll or assessment roll of that authority under or for the purposes of any Act, until superseded by a fresh complete valuation list furnished to that authority as provided by that section.

46—(1) Notwithstanding anything contained in any Act relating to the imposition, levying, or assessment of any tax or rate, every tax or rate imposed or levied upon or required to be assessed with reference to the unimproved value, or the capital value, or the annual value of any land shall be imposed, levied, or assessed, as the case may be, upon or with reference to the values appearing in the lists under section forty-three, as last furnished by the Chief Valuer on or before the first day of the period in respect of which any such tax or rate is imposed or levied:

Values under the Act to be used as basis of taxes and rates.

Provided that—

- (a) where new buildings or additions to existing buildings are, after the commencement of the taxing or rating period, erected upon lands subject to a tax or rate upon the capital value or the assessed annual value, that tax or rate may be imposed or levied in accordance with fresh valuations of those lands made by the Chief Valuer and notified to the authority by which the tax or rate is imposed or levied, at any time during the taxing or rating period in which those buildings were so erected; and
- (b) where any part of any land has been sold before the commencement of the taxing or rating period, the tax or rate may be imposed or levied in accordance with the values appearing upon any consequential amendment of those lists made by authority of the Chief Valuer.

(2) The amount of any such tax or rate shall not be affected by any alteration of a valuation effected during the taxing or rating period, except in the case of an alteration effected as the result of an objection under Part V. made before the first day of that period or an alteration effected on the written authority of the Chief Valuer for the purpose of correcting any clerical error or error of fact.

PART VIII.

MISCELLANEOUS.

47—(1) The Chief Valuer shall have power and authority to make, and, if so requested by the Minister administering any Act or department or by any public authority, shall make, any valuation of land required by or for the purposes of such Act, department, or authority.

Valuations for Departments, &c.

(2) The Chief Valuer may, at any time, make any valuation required by the owner of any land.

(3) Where any valuation is made by the Chief Valuer under this section, the Chief Valuer shall furnish the Minister, authority, or owner with a certificate of valuation in the prescribed form.

(4) There shall be payable in respect of the making of valuations, and the issue of certificates of valuation, under this section, such fees as may be prescribed.

Copies, &c.,
of entries
in valuation
rolls.
N.S.W., s. 76.

48—(1) Upon the application in writing of any person and on payment of the prescribed fee, the Chief Valuer shall furnish that person with a certified copy under seal, or an extract, of any entry in any valuation roll.

(2) The Chief Valuer may supply to any department or instrumentality of the Commonwealth any information as to any valuation under this Act, in such manner and to such extent and on such terms as may be mutually agreed upon between the State and the Commonwealth.

Certificates
of valuation
to be evidence
in all matters
specified
therein.

49 Every certificate of valuation under this Act and every certified copy of any entry in a valuation roll, shall, in all proceedings and for all purposes, be evidence of the matters and things stated therein and that the valuation therein mentioned has been made in conformity with the provisions of this Act.

Notice of
sale, &c.,
of land.
N.S.W., s. 71

50—(1) Where any land is sold or otherwise disposed of the purchaser or person to whom the land is sold or disposed of shall, within thirty days after the completion of the sale or disposal of the land, give to the Chief Valuer notice of the transaction in writing.

(2) Where any land is compulsorily acquired under the authority, or for the purposes, of any Act, the person by whom the land is so acquired shall, within thirty days after the date of acquisition, give to the Chief Valuer notice in writing of the acquisition of that land.

(3) A notice under this section shall be in the prescribed form and shall contain the prescribed particulars.

Notice of
subdivision
of land.

51 Where any person subdivides any land owned by him he shall forthwith give notice in writing in the prescribed form to the Chief Valuer of the subdivision thereof, and such notice shall be accompanied by a plan of subdivision bearing the certificate of an authorised surveyor and, where applicable, the certificate of approval of the local authority.

Notice of
surrender
of land to
the Crown.

52 Where any land is surrendered to the Crown, the person who, immediately prior to the surrender of the land, was the owner thereof, shall, within thirty days after the execution of the instrument of surrender, give to the Chief Valuer, in the prescribed form, notice of such surrender.

53—(1) Every person, whether an owner or not, if so required by the Chief Valuer, shall, in the manner and within the time required by the Chief Valuer, furnish any return or information required by the Chief Valuer for the purposes of this Act, and the Chief Valuer may, if he thinks fit, require the contents of any such return to be verified by statutory declaration.

Power of
Chief Valuer
to require
returns to be
furnished.
Qld., s. 32.

(2) Every person of whom a return is so required shall give in the return his correct postal address in this State for the service of notices, and shall, within one month after any change in such address, give notice in writing to the Chief Valuer of a new address in this State for the service of notices.

(3) The address for service last given to the Chief Valuer by any person, pursuant to subsection (2) of this section, shall, for the purposes of this Act, be his address for service, but where no address for service has been given to the Chief Valuer or where the records of the Chief Valuer disclose that any person by whom any such address was so given has subsequently changed his address and has not notified the Chief Valuer (either in a return or by separate written advice) of such change, the address of the person, as described in the records in the custody of the Chief Valuer, shall be his address for service.

54—(1) Any notice or other communication by or on behalf of the Chief Valuer may be served upon any person—

Service of
notices, &c.
Qld., s. 33.

- (a) by causing it to be personally served on him; or
- (b) by leaving it at his address for service; or
- (c) by posting it by prepaid letter post addressed to him at his address for service.

(2) If any person on or to whom any notice or other document under this Act is required to be served or given—

- (a) is absent from this State, and the records of the Chief Valuer disclose that such person has not any attorney or agent in this State on or to whom the same may be served or given; or
- (b) cannot after reasonable inquiry be found,

any such notice or document may be served on or given to such person by posting the same or copy thereof in a letter addressed to him at his address for service under this Act or by placing the same in a conspicuous position on some part of the land to which the same relates, or by publishing a copy thereof in the *Gazette*.

55 The Chief Valuer may appear either personally or by a legal practitioner, or by some officer of the Public Service, in any court or in any proceedings; and the statement of any such legal practitioner or officer that he appears in such court or proceedings by the authority of the Chief Valuer shall be accepted as sufficient evidence of such authority.

Right of
Chief Valuer
to appear or
be represented
in proceedings.

Offences and
penalties.

56—(1) No person shall—

- (a) fail or refuse to give or furnish any notice, return, or information which he is required or directed by or under this Act to give or furnish;
- (b) knowingly give or furnish any notice, return, or information which is false or misleading in any material particular; or
- (c) contravene or fail to comply with any of the provisions of this Act which are applicable to him.

Penalty: Twenty pounds.

(2) Proceedings for any offence against this Act may be instituted at any time within twelve months after the offence is committed.

(3) Upon the conviction of any person for failing or refusing to give or furnish any notice, return, or information required by or under this Act to be given to the Chief Valuer by that person, the court before whom that person is convicted shall, in addition to any penalty which it may think fit to impose, order that person to give or furnish, within the time specified in that behalf by the court, the notice, return, or information which he so failed or refused to give or furnish, and any person who fails to comply in all respects with the requirements of any such order shall be liable to a penalty of not less than five pounds or more than fifty pounds.

Regulations.

57—(1) The Governor may make regulations prescribing all matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to the provisions of this Act; and may, by any such regulations, make rules for prescribing and regulating the practice and procedure of the court.

(2) Any such regulations may provide that any return, notice, or other document required to be furnished or given to any person for the purposes of the regulations shall be verified by statutory declaration.

THE SCHEDULE.

(Section 12.)

FIRST COLUMN. Name of Valuation Division.	SECOND COLUMN. Municipalities Included in Valuation Division.
North-Western	The municipalities of— Burnie Circular Head Devonport Kentish King Island Latrobe Penguin Ulverstone Waratah Wynyard
Northern	The city of Launceston and the municipalities of— Beaconsfield Deloraine Evandale Fingal Flinders George Town Lilydale Longford Portland Ringarooma St. Leonards Scottsdale Westbury
Western	The municipalities of— Gormanston Queenstown Strahan Zeehan
Midlands	The municipalities of— Bothwell Campbell Town Green Ponds Hamilton Oatlands Ross
South-Eastern	The municipalities of— Glamorgan Sorell Spring Bay Tasman
Southern	The city of Hobart and the municipalities of— Brighton Bruny Clarence Esperance Glenorchy Huon Kingborough New Norfolk Port Cygnet Richmond